

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN**

Equal Employment Opportunity Commission,

Plaintiff,

v.

Case No. 1:17-cv-00070-WCG

Wal-Mart Stores East, LP,

Defendant.

SECOND DECLARATION OF MISHA TSEYTLIN

I, Misha Tseytlin, declare as follows

1. I am an adult resident of the State of Illinois, and I am counsel for Defendant Wal-Mart Stores East, LP (“Walmart”), in the above-captioned case.

TAX-COMPONENT AWARD CALCULATIONS

2. If Ms. Spaeth were to receive a \$50,736.43 backpay-plus-prejudgment-interest award, as the parties have now stipulated, and her \$150,000 compensatory damages award were added to that amount, the resulting sum would be \$200,736.43. If Ms. Spaeth were to receive that amount in a single year, the personal income taxes on that amount would be \$45,062.66 for a taxpayer filing as a single individual, using the Internal Revenue Service’s (“IRS”) 2021 Tax And Earned Income Credit Tables attached as Exhibit 1 (specifically, using the “Section A” table at the top of page 15).^{*} In order to offset that \$45,062.66 tax liability, such that Ms. Spaeth would receive \$200,736.43 after taxes, Ms. Spaeth would have to receive a tax-component award of \$68,926.16.

^{*} Also available at <https://www.irs.gov/pub/irs-pdf/i1040tt.pdf>.

3. That \$68,926.16 tax-component amount is calculated as follows, using the single filing status table found at page 15 the IRS 2021 Tax And Earned Income Credit Tables, attached as Exhibit 1: multiply \$269,662.59 by 35% (0.35) to yield a value of \$94,381.91, and then subtract \$25,455.75 from that amount to yield a value of \$68,926.16. So, according to these IRS tables, receiving \$269,662.59 of income creates a tax liability of \$68,926.16; and \$269,662.59 minus \$68,926.16 yields a value of \$200,736.43—the value of the backpay-plus-interest award that the parties have now stipulated to, together with the compensatory damages award.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 8th day of March, 2022

/s/ Misha Tseytlin

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